

COMPARISONS

How Does Vermont Compare?

Based on population, Vermont is the second smallest state in the union, so comparisons of total income tax collected or size of the General Fund are meaningless. In order to compare Vermont to other states, statistics are calculated on a per capita, or per person, basis. For example, individual income tax collections in California were approximately \$94 billion while Vermont's were \$900 million in 2020. On a per capita basis, California collected approximately \$2,137 per person while Vermont collected a more comparable \$1,187 per person.

The table below shows Vermont's per capita value and rank among the 50 states for several revenue and expenditure statistics. The expenditure data and revenue data are from the U.S. Census Bureau. Both state only and state and local tax collections are shown because Vermont, unlike most other states, collects a majority of its revenue at the state level. Many states collect more revenue at the local level and equal comparisons are important.

Statistic	\$ Per Capita	VT Rank (1 is highest)
2019 Total State and Local Taxes	6,711	10
2020 Total State Taxes Only	5,323	2
2019 State and Local Sales Taxes	1,534	24
2020 State Personal Income Tax	1,187	21
2020 State Corporate Income Tax	220	12
2019 State and Local Property Tax	2,938	5
2019 Direct Government Expenditures [1]	13,877	7
2019 K-12 Education Spending Per Pupil	21,370	4
2019 Public Welfare Expenditures [1]	2,985	8

[1] State and local; includes federal funds

Sources:

U.S. Census Bureau

National Education Association “2021 Rankings & Estimates Report”

2019 Total State & Local Tax Revenue Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
New York	10,213	1	Alaska	5,115	26
North Dakota	8,560	2	New Mexico	5,073	27
Connecticut	8,308	3	Nevada	4,850	28
New Jersey	7,950	4	Utah	4,841	29
Hawaii	7,848	5	Ohio	4,781	30
Massachusetts	7,342	6	Texas	4,709	31
California	7,326	7	West Virginia	4,505	32
Maryland	6,788	8	Louisiana	4,504	33
Minnesota	6,735	9	Michigan	4,463	34
Vermont	6,711	10	Montana	4,444	35
Illinois	6,280	11	Indiana	4,367	36
Maine	6,249	12	South Dakota	4,289	37
Rhode Island	6,111	13	Arkansas	4,282	38
Washington	6,040	14	North Carolina	4,259	39
Delaware	5,909	15	Oklahoma	4,215	40
Pennsylvania	5,745	16	Kentucky	4,203	41
Colorado	5,617	17	Georgia	4,125	42
Wyoming	5,564	18	Arizona	4,099	43
Nebraska	5,563	19	Missouri	4,079	44
Iowa	5,393	20	Florida	3,987	45
Oregon	5,386	21	Mississippi	3,952	46
Virginia	5,383	22	Idaho	3,916	47
Kansas	5,368	23	South Carolina	3,889	48
Wisconsin	5,263	24	Alabama	3,677	49
New Hampshire	5,191	25	Tennessee	3,423	50

U.S. Average = \$5,666 per capita

Source: U.S. Census Bureau

<https://www.census.gov/programs-surveys/gov-finances.html>

2020 Total State Tax Revenue Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
North Dakota	5,567	1	Nevada	3,036	26
Vermont	5,323	2	Oregon	3,012	27
Hawaii	5,309	3	Nebraska	2,986	28
Connecticut	5,111	4	Kentucky	2,969	29
Minnesota	4,694	5	Montana	2,917	30
New York	4,600	6	Idaho	2,859	31
Delaware	4,593	7	Michigan	2,787	32
Massachusetts	4,504	8	Mississippi	2,739	33
California	4,354	9	North Carolina	2,707	34
New Jersey	4,087	10	Utah	2,661	35
Maryland	3,869	11	Colorado	2,606	36
Washington	3,759	12	Ohio	2,594	37
Maine	3,561	13	Oklahoma	2,589	38
Illinois	3,542	14	Arizona	2,478	39
Wisconsin	3,414	15	Louisiana	2,447	40
Arkansas	3,405	16	Tennessee	2,424	41
Wyoming	3,402	17	Alabama	2,397	42
New Mexico	3,377	18	South Carolina	2,299	43
Iowa	3,344	19	South Dakota	2,275	44
Indiana	3,297	20	Georgia	2,215	45
Kansas	3,290	21	Texas	2,088	46
Virginia	3,251	22	New Hampshire	2,074	47
Rhode Island	3,217	23	Missouri	2,016	48
Pennsylvania	3,132	24	Florida	1,999	49
West Virginia	3,056	25	Alaska	1,800	50

U.S. Average = \$3,216 per capita

Note: Vermont collects a majority of its taxes at the state level of government, while many states collect more taxes at the local level of government. This comparison of state-level only tax collections omits all local tax collections in Vermont and other states.

Source: U. S. Census Bureau

<https://www.census.gov/programs-surveys/stc.html>

2019 State and Local Sales Tax Revenue Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
Hawaii	3,547	1	Ohio	1,480	26
Washington	3,205	2	Utah	1,466	27
Nevada	2,751	3	Maryland	1,446	28
New Mexico	2,207	4	Rhode Island	1,440	29
New York	2,204	5	Maine	1,417	30
Louisiana	2,173	6	Iowa	1,368	31
North Dakota	2,051	7	Alabama	1,367	32
South Dakota	1,980	8	Pennsylvania	1,352	33
Texas	1,952	9	Missouri	1,323	34
Connecticut	1,850	10	North Carolina	1,307	35
Arkansas	1,812	11	Nebraska	1,286	36
Colorado	1,789	12	West Virginia	1,266	37
Arizona	1,771	13	Massachusetts	1,251	38
Minnesota	1,755	14	Kentucky	1,220	39
California	1,753	15	Michigan	1,201	40
Kansas	1,698	16	Wisconsin	1,194	41
Tennessee	1,647	17	Idaho	1,190	42
Illinois	1,636	18	Georgia	1,160	43
Florida	1,603	19	Virginia	1,100	44
Indiana	1,575	20	South Carolina	1,084	45
Wyoming	1,564	21	Alaska	652	46
Mississippi	1,564	22	New Hampshire	407	47
New Jersey	1,555	23	Oregon	305	48
Vermont	1,534	24	Delaware	280	49
Oklahoma	1,487	25	Montana	244	50

U.S. Average = \$1,627 per capita

Note: Data includes general and other selective sales taxes for a more accurate comparison.

Source: U. S. Census Bureau

<https://www.census.gov/programs-surveys/gov-finances.html>

2020 State Personal Income Tax Revenue Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
New York	2,662	1	West Virginia	1,088	26
Massachusetts	2,480	2	Kentucky	1,073	27
Connecticut	2,271	3	Idaho	1,036	28
California	2,137	4	South Carolina	993	29
Oregon	2,036	5	Arkansas	968	30
Minnesota	1,914	6	Missouri	959	31
Virginia	1,737	7	Pennsylvania	952	32
Maryland	1,733	8	Michigan	897	33
Delaware	1,700	9	Alabama	851	34
New Jersey	1,661	10	Oklahoma	849	35
Hawaii	1,625	11	Louisiana	842	36
Wisconsin	1,445	12	Ohio	703	37
Illinois	1,404	13	Arizona	631	38
Maine	1,353	14	Mississippi	629	39
Colorado	1,303	15	New Mexico	580	40
Nebraska	1,247	16	North Dakota	484	41
Iowa	1,242	17	New Hampshire	89	42
Montana	1,233	18	Tennessee	8	43
Indiana	1,224	19	Alaska	N/A	
North Carolina	1,196	20	Florida	N/A	
Vermont	1,187	21	Nevada	N/A	
Kansas	1,151	22	South Dakota	N/A	
Utah	1,138	23	Texas	N/A	
Rhode Island	1,133	24	Washington	N/A	
Georgia	1,091	25	Wyoming	N/A	

U.S. Average = \$1,170 per capita

Note: This is a comparison of state-level tax collections only.

Source: U. S. Census Bureau

<https://www.census.gov/programs-surveys/stc.html>

2020 State Corporate Income Tax Revenue Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
Connecticut	573	1	Mississippi	143	26
New Hampshire	567	2	Kentucky	142	27
New Jersey	384	3	Idaho	133	28
Massachusetts	361	4	Colorado	120	29
Minnesota	281	5	Florida	115	30
Illinois	273	6	Indiana	112	31
California	249	7	Utah	110	32
Delaware	247	8	North Dakota	105	33
Wisconsin	245	9	South Carolina	98	34
New York	239	10	Louisiana	97	35
Alaska	222	11	Georgia	92	36
Vermont	220	12	West Virginia	85	37
Tennessee	217	13	Michigan	81	38
Maryland	215	14	Oklahoma	76	39
Oregon	210	15	Arizona	73	40
Nebraska	199	16	North Carolina	63	41
Iowa	195	17	Missouri	59	42
Rhode Island	195	18	New Mexico	45	43
Pennsylvania	193	19	South Dakota	42	44
Montana	172	20	Hawaii	30	45
Maine	159	21	Ohio	0	46
Virginia	158	22	Nevada	N/A	
Arkansas	156	23	Texas	N/A	
Alabama	150	24	Washington	N/A	
Kansas	148	25	Wyoming	N/A	

U.S. Average = \$160 per capita

Note: This is a comparison of state-level tax collections only.

Source: U. S. Census Bureau

<https://www.census.gov/programs-surveys/stc.html>

2019 State & Local Property Tax Revenue Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
New Jersey	3,513	1	North Dakota	1,586	26
New Hampshire	3,246	2	South Dakota	1,532	27
Connecticut	3,215	3	Michigan	1,524	28
New York	3,180	4	Hawaii	1,455	29
Vermont	2,938	5	Florida	1,454	30
Maine	2,772	6	Ohio	1,397	31
Massachusetts	2,590	7	Georgia	1,290	32
Rhode Island	2,526	8	South Carolina	1,272	33
Illinois	2,338	9	Utah	1,153	34
Alaska	2,222	10	Arizona	1,150	35
Texas	2,098	11	Indiana	1,139	36
Wyoming	2,062	12	Missouri	1,118	37
Nebraska	2,013	13	Mississippi	1,105	38
California	1,840	14	Idaho	1,101	39
Colorado	1,816	15	North Carolina	1,047	40
Iowa	1,775	16	Nevada	1,041	41
Virginia	1,770	17	Delaware	967	42
Minnesota	1,727	18	West Virginia	963	43
Montana	1,717	19	Louisiana	925	44
Washington	1,703	20	New Mexico	884	45
Maryland	1,689	21	Kentucky	873	46
Wisconsin	1,685	22	Tennessee	834	47
Oregon	1,670	23	Oklahoma	826	48
Kansas	1,661	24	Arkansas	788	49
Pennsylvania	1,631	25	Alabama	620	50

U.S. Average = \$1,758 per capita

Source: U. S. Census Bureau

<https://www.census.gov/programs-surveys/gov-finances.html>

2019 Direct Government Expenditures Per Capita

<u>State</u>	<u>Revenue</u>	<u>Rank</u>	<u>State</u>	<u>Revenue</u>	<u>Rank</u>
Alaska	20,500	1	Kansas	10,922	26
New York	19,375	2	Michigan	10,840	27
Wyoming	17,240	3	Utah	10,801	28
California	16,072	4	Virginia	10,632	29
Massachusetts	14,315	5	Montana	10,515	30
Oregon	14,282	6	West Virginia	10,502	31
Vermont	13,877	7	Kentucky	10,454	32
North Dakota	13,485	8	South Carolina	10,397	33
Washington	13,262	9	Mississippi	10,303	34
Delaware	13,234	10	Alabama	10,295	35
Hawaii	13,196	11	Maine	10,256	36
Rhode Island	12,907	12	Texas	10,024	37
Minnesota	12,815	13	New Hampshire	9,795	38
New Jersey	12,711	14	North Carolina	9,728	39
Maryland	12,491	15	Nevada	9,707	40
Pennsylvania	12,482	16	Indiana	9,645	41
New Mexico	12,462	17	Tennessee	9,631	42
Nebraska	12,302	18	Missouri	9,630	43
Illinois	12,203	19	Arkansas	9,543	44
Connecticut	12,113	20	South Dakota	9,394	45
Iowa	11,872	21	Florida	9,261	46
Ohio	11,596	22	Oklahoma	9,153	47
Colorado	11,504	23	Arizona	8,809	48
Wisconsin	11,147	24	Georgia	8,689	49
Louisiana	10,951	25	Idaho	8,558	50

U.S. Average = \$12,079 per capita

Source: U. S. Census Bureau

<https://www.census.gov/programs-surveys/gov-finances.html>